
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 5. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 7A

CHARGE AT REDUCED RATE

Textual Amendments

- F1** Sch. 7A inserted (11.5.2001 with effect as mentioned in [s. 99\(7\)\(a\)](#) of the amending Act) by [2001 c. 9](#), [s. 99\(5\)\(7\)\(a\)](#), [Sch. 31 Pt. 1 para. 1](#)

PART 2

THE GROUPS

Modifications etc. (not altering text)

- C1** Sch. 7A Pt. 2 modified (30.6.2008) by [The Value Added Tax \(Reduced Rate\) \(Smoking Cessation Products\) Order 2008 \(S.I. 2008/1410\)](#), arts. 13
- C1** [Sch. 7A Pt. 2](#) modifications by 2020 SI 728, art. 4 continued (with effect in accordance with [s. 93\(5\)-\(10\)](#) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [s. 93\(1\)](#)

GROUP 5 — CHILDREN’S CAR SEATS

Meaning of “booster cushion”

- 5 In this Group “booster cushion” means a cushion designed—
- (a) to be sat on by a child in a road vehicle, and
 - (b) so that a child seated on it can be restrained by a seat belt fitted in the vehicle

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 5.